

IN THE CLAIMS

Please amend the claims as follows:

1. (Currently Amended) A The polishing pad of Claim 9, ~~comprising a polishing layer having water-soluble particles dispersed in a polymer matrix, said water-soluble particles having an average particle diameter of 10 to 90 μ m~~, wherein said pad is produced by a method comprising:

dispersing the water-soluble particles in a crosslinking agent to produce a dispersion, mixing the dispersion with a polyisocyanate and/or an isocyanate terminated urethane prepolymer to produce a mixed solution, and reacting the mixed solution to produce a polishing pad comprising a polishing layer having the water-soluble particles dispersed in a polymer matrix.

2. (Previously Presented) The polishing pad of Claim 1, wherein the crosslinking agent has at least two functional groups each of which has an active hydrogen atom reactable with an isocyanate group, in a molecule.

3. (Previously Presented) The polishing pad of Claim 1, wherein the crosslinking agent is a polyol and/or a polyamine.

4. (Previously Presented) The polishing pad of Claim 1, wherein the crosslinking agent comprises a component having a number average molecular weight of not higher than 5,000 in an amount of not smaller than 30 wt% based on 100 wt% of the crosslinking agent.

5. (Previously Presented) The polishing pad of Claim 1, wherein:
the crosslinking agent is a polyol,

in producing the mixed solution, an isocyanate terminated urethane prepolymer, or a polyisocyanate and an isocyanate terminated urethane prepolymer is/are used,

the isocyanate terminated urethane prepolymer is obtained by reacting a compound having at least two hydroxyl groups in a molecule with a polyisocyanate in an equivalent ratio of the hydroxyl group (OH group) to an isocyanate group (NCO group) of 1/1.8 to 1/2.4, and

the equivalent ratio of hydroxyl groups in the crosslinking agent to isocyanate groups in the isocyanate raw material (OH group/NCO group) is 1/0.9 to 1/1.4.

6. (Original) The polishing pad of Claim 5, wherein the polyol is a diol and/or a triol.
7. (Cancelled)
8. (Previously Presented) The polishing pad of claim 9, wherein the volume of the water-soluble particles is 0.5 to 70% by volume when the volume of the polishing layer in the polishing pad is 100%.
9. (Previously Presented) A polishing pad, comprising a polishing layer having water-soluble particles dispersed in a polymer matrix, said water-soluble particles having an average particle diameter of 10 to 90 μm , wherein said polishing pad shows a tensile product of 50 to 20,000 kgf/cm for a tensile test conducted at a temperature of 30°C and a pulling rate of 500 mm/min.
10. (Previously Presented) The polishing pad of claim 9, wherein said polishing pad shows a tensile product of 500 to 15,000 kgf/cm for a tensile test conducted at a temperature of 30°C and a pulling rate of 500 mm/min.
11. (Cancelled)
12. (Previously Presented) The polishing pad of claim 8, wherein said water-soluble particles are β -cyclodextrin particles.
13. (Previously Presented) The polishing pad of claim 9, wherein said water-soluble particles are β -cyclodextrin particles.
14. (Previously Presented) The polishing pad of claim 10, wherein said water-soluble particles are β -cyclodextrin particles.
15. (Previously Presented) The polishing pad of claim 1, wherein said water-soluble particles are β -cyclodextrin particles.

16. (Previously Presented) The polishing pad of claim 2, wherein said water-soluble particles are β -cyclodextrin particles.

17. (Previously Presented) The polishing pad of claim 3, wherein said water-soluble particles are β -cyclodextrin particles.

18. (Previously Presented) The polishing pad of claim 4, wherein said water-soluble particles are β -cyclodextrin particles.

19. (Previously Presented) The polishing pad of claim 5, wherein said water-soluble particles are β -cyclodextrin particles.

20. (Previously Presented) The polishing pad of claim 6, wherein said water-soluble particles are β -cyclodextrin particles.

21. (Cancelled)